

Internal Revenue Service, Treasury

§ 1.1441-0

provided in paragraph (e) of this section), shall constitute a claim for refund or credit of any tax on self-employment income under section 1401 (or under section 480 of the Internal Revenue Code of 1939) paid or incurred in respect of any taxable year beginning after December 31, 1950, and ending before December 31, 1967, for which an exemption is granted. Refund or credit of any tax referred to in the preceding sentence may be made, pursuant to the provisions of section 501(c) of the Social Security Amendments of 1967 (81 Stat. 933), notwithstanding that the refund or credit would otherwise be prevented by operation of any law or rule of law. No interest shall be allowed or paid in respect of any refund or credit made or allowed in connection with a claim for refund or credit made on Form 4029.

[T.D. 6993, 34 FR 831, Jan. 18, 1969]

§ 1.1403-1 Cross references.

For provisions relating to the requirement for filing returns with respect to net earnings from self-employment, see § 1.6017-1. For provisions relating to declarations of estimated tax on self-employment income, see §§ 1.6015(a) to 1.6015(j)-1, inclusive. For other administrative provisions relating to the tax on self-employment income, see the applicable sections of the regulations in this part (§ 1.6001-1 *et seq.*) and the applicable sections of the regulations in part 301 of this chapter (Regulations on Procedure and Administration).

[T.D. 7427, 41 FR 34026, Aug. 12, 1976]

WITHHOLDING OF TAX ON NONRESIDENT ALIENS AND FOREIGN CORPORATIONS AND TAX-FREE COVENANT BONDS

NONRESIDENT ALIENS AND FOREIGN CORPORATIONS

§ 1.1441-0 Outline of regulation provisions for section 1441.

This section lists captions contained in §§ 1.1441-1 through 1.1441-9.

§ 1.1441-1 Requirement for the deduction and withholding of tax on payments to foreign persons.

- (a) Purpose and scope.
- (b) General rules of withholding.

(1) Requirement to withhold on payments to foreign persons.

(2) Determination of payee and payee's status.

(i) In general.

(ii) Payments to a U.S. agent of a foreign person.

(iii) Payments to wholly-owned entities.

(A) Foreign-owned domestic entity.

(B) Foreign entity.

(iv) Payments to a U.S. branch of certain foreign banks or foreign insurance companies.

(A) U.S. branch treated as a U.S. person in certain cases.

(B) Consequences to the withholding agent.

(C) Consequences to the U.S. branch.

(D) Definition of payment to a U.S. branch.

(E) Payments to other U.S. branches.

(v) Payments to a foreign intermediary.

(A) Payments treated as made to persons for whom the intermediary collects the payment.

(B) Payments treated as made to foreign intermediary.

(vi) Other payees.

(vii) Rules for reliably associating a payment with a withholding certificate or other appropriate documentation.

(A) Generally.

(B) Special rules applicable to a withholding certificate from a nonqualified intermediary or flow-through entity.

(C) Special rules applicable to a withholding certificate provided by a qualified intermediary that does not assume primary withholding responsibility.

(D) Special rules applicable to a withholding certificate provided by a qualified intermediary that assumes primary withholding responsibility under chapter 3 of the Internal Revenue Code.

(E) Special rules applicable to a withholding certificate provided by a qualified intermediary that assumes primary Form 1099 reporting and backup withholding responsibility but not primary withholding under chapter 3.

(F) Special rules applicable to a withholding certificate provided by a qualified intermediary that assumes primary withholding responsibility under chapter 3 and primary Form 1099 reporting and backup withholding responsibility and a withholding certificate provided by a withholding foreign partnership.

(3) Presumptions regarding payee's status in the absence of documentation.

(i) General rules.

(ii) Presumptions of classification as individual, corporation, partnership, etc.

(A) In general.

(B) No documentation provided.

(C) Documentary evidence furnished for offshore account.

(iii) Presumption of U.S. or foreign status.

(A) Payments to exempt recipients.